

# **BUDGET / FACILITIES SUBCOMMITTEE MEETING**

**With**

**JOINT FINANCE COMMITTEE**

## **MINUTES**

**Tuesday, March 1, 2011**

**Oliver Administration Building**

### **Present**

**Subcommittee: William O'Dell (Chair) and Diana Campbell**

**Joint Finance Committee: David Barboza (Chair), Richard Paduch, Diane Mederos and Antonio Teixeira**

**School Committee, Administration and Staff: Diana Campbell, Susan Rancourt, John Saviano, Melinda Thies, Mario Andrade, Pauline Silva and Mary Almeida**

**Public: Linda Rimoshytus, Samantha Faria and Kevin Faria**

**Bill O'Dell called the meeting to order at 6:06 PM and invited the public to join the discussion and ask questions.**

### **Uniform Chart of Accounts**

**Pauline Silva gave a detailed explanation of the Uniform Chart of Accounts (UCOA), the state's new financial accounting system which**

was piloted for the state by Bristol Warren in 2005 and is now required for use by all RI school districts. The new coding system proves to be a very transparent and true comparison tool. The 31-digit number identifies each expenditure by:

- **Fund** (General Fund, Federal Funds, State Funds, Private Grants, Capital Projects, Debt Service and Enterprise Funds) (8 digits)
- **Location** (such as elementary, middle, high school) (5 digits)
- **Function** (such as Central Office, Instructional Teacher, Substitutes, Instructional Paraprofessionals, Transportation, Food Service, Retiree Benefits, etc, 31 in total) (3 digits)
- **Program** (such as, general education, special education, vocational education, etc) (2 digits)
- **Subject** (such as, Art, Foreign Languages, Math, Office Occupations, etc) (4 digits)
- **Object** (Balance Sheet, Revenue, Expenditures) (5 digits)
- **Job Classification** (Certified Staff, Executive Administration, Non-Certified Staff, etc) (4 digits)

The Function segment (3 digits) is comprised of three components with a Parent / Child / Grandchild relationship, with grandchild being the most specific.

**100 (parent) = Instruction**

**110 (child) = Face-to-face teaching**

**111 (grandchild) = instructional teachers**

**200 (parent) = Instructional Support**

**210 (child) = Pupil Support**

**211 (grandchild) = Guidance and Counseling**

**Pauline prepared two pie charts showing FY 10 expenditures by funding source and by function code. She explained that debt service is a funding source because housing aid is a separate revenue source from RIDE and the balance comes from General Fund.**

**YTD Per Pupil**

**General Fund - Worker's Comp & Unemployment \$222,285.00 \$64.36**

**General Fund - Instructional Teachers \$19,744,678.79 \$5,716.47**

**General Fund - Substitutes \$377,733.86 \$109.36**

**General Fund - Instructional Parapro \$687,437.57 \$199.03**

**General Fund - Pupil Use Technology & Software \$772,946.66 \$223.78**

**General Fund - Instructional Materials, Trips, etc. \$396,751.18 \$114.87**

**General Fund - Guidance & Counseling \$823,253.74 \$238.35**

**General Fund - Library & Media \$707,136.95 \$204.73**

**General Fund - Extracurricular Activities \$604,973.82 \$175.15**

**General Fund - Student Health & Services \$693,018.59 \$200.64**

**General Fund - Curriculum Development \$195,434.17 \$56.58**

**General Fund - In-Service, Staff Develop & Support \$640,339.06 \$185.39**

**General Fund - Program Management \$189,489.83 \$54.86**

**General Fund - Therapists, Psych, Personal Attend, etc. \$2,998,542.77 \$868.14**

**General Fund - Academic Student Assessment \$99,188.12 \$28.72**

**General Fund - Transportation \$1,606,825.31 \$465.21**

**General Fund - Food Service \$10,705.78 \$3.10**

**General Fund - Safety \$32,245.23 \$9.34**

**General Fund - Building Upkeep, Utilities, & Maint \$3,934,083.65 \$1,138.99**

**General Fund - Business Operations \$560,617.41 \$162.31**

**General Fund - Private, Parochial & Pass-throughs \$3,231,910.27 \$935.70**

**General Fund - Retiree Benefits \$2,900,127.99 \$839.64**

**General Fund - Enterprise/Community Service Ops \$3,773.25 \$1.09**

**General Fund - Principals & Asst. Principals \$1,219,874.23 \$353.18**

**General Fund - School Office \$1,120,254.65 \$324.34**

**General Fund - Deputies, Sr Admin, Researchers & Eval \$259,240.62 \$75.06**

**General Fund - Superintendent & School Board \$355,679.88 \$102.98**

**General Fund - Legal \$107,532.64 \$31.13**

**Total General Fund \$44,496,081.02 \$12,882.48 80.70%**

**Federal Funds - Instructional Teachers \$1,542,559.52 \$446.60**

**Federal Funds - Substitutes \$27,407.61 \$7.94**

**Federal Funds - Instructional Parapros \$38,690.11 \$11.20**  
**Federal Funds - Pupil Use Technology & Software \$107,738.40 \$31.19**  
**Federal Funds - Instructional Materials, Trips, & Supplies \$25,425.28 \$7.36**  
**Federal Funds - Guidance & Counseling \$30,000.00 \$8.69**  
**Federal Funds - Extra Curricular Activities \$556.50 \$0.16**  
**Federal Funds - Student Health & Services \$31,103.44 \$9.01**  
**Federal Funds - Academic Interventions \$10,558.98 \$3.06**  
**Federal Funds - Curriculum Development \$9,401.49 \$2.72**  
**Federal Funds - In-Service, Staff Develop, & Support \$177,443.17 \$51.37**  
**Federal Funds - Program Management \$283,836.72 \$82.18**  
**Federal Funds - Therapists, Psych, PCA, etc. \$475,501.81 \$137.67**  
**Federal Funds - Academic Student Assessments \$4,947.39 \$1.43**  
**Federal Funds - Private, Parochials, & Pass-throughs \$108,752.91 \$31.49**  
**Federal Funds - Principals & Asst. Principals \$110,407.78 \$31.97**  
**Federal Funds - School Office \$10,933.74 \$3.17**  
**Federal Funds - Deputies, Sr. Admin, Reserachers, Eval \$35,945.35 \$10.41**  
**Total Federal Allocation & Competitive Grants \$3,031,210.20 \$877.59 5.50%**  
**State Funds - Instructional Teachers \$1,772,190.85 \$513.08**  
**State Funds - Instructional Parapros \$40,585.26 \$11.75**  
**State Funds - Pupil Use Technology & Software \$44,663.26 \$12.93**

**State Funds - Instructional Materials, Trips, Supplies \$965.29 \$0.28**

**State Funds - Curriculum Development \$578.50 \$0.17**

**State Funds - In-Service, Staff Develop, & Support \$17,078.14 \$4.94**

**State Funds - Program Management \$154,439.34 \$44.71**

**State Funds - Academic Student Assessment \$1,178.00 \$0.34**

**State Funds - Business Operations \$18,393.99 \$5.33**

**State Funds - Enterprise/Community Service  
Operations \$2,292.97 \$0.66**

**Total State Investment Funds & Competitive  
Grants \$2,052,365.60 \$594.20 3.72%**

**Private Grants - Instructional Materials, Trips,  
Supplies \$3,883.87 \$1.12**

**Private Grants - Extracurricular Activities \$4,135.65 \$1.20**

**Private Grants - Student Health & Services \$256.00 \$0.07**

**Private Grants - In-Service, Staff Develop, & Support \$215.07 \$0.06**

**Private Grants - Enterprise/Community Service Ops \$8,415.02 \$2.44**

**Total Private Grants \$16,905.61 \$4.89 0.03%**

**Capital Projects \$890,137.21 \$257.71**

**Total Capital Projects \$890,137.21 \$257.71 1.61%**

**Debt Service \$3,105,491.06 \$899.10**

**Total Debt Service \$3,105,491.06 \$899.10 5.63%**

**Enterprise Funds - Instructional Teachers \$25,749.41 \$7.45**

**Enterprise Funds - Instructional Materials, Trips, Etc \$11.86 \$0.00**

**Enterprise Funds - Guidance & Counseling \$2,744.00 \$0.79**

**Enterprise Funds - Extracurricular Activities \$13,434.55 \$3.89**

**Enterprise Funds - Program Management \$295.00 \$0.09**

**Enterprise Funds - Food Service \$1,063,643.95 \$307.95**

**Enterprise Funds - Business Operations \$675.00 \$0.20**

**Enterprise Funds - Enterprise/Community Service  
Ops \$439,920.31 \$127.37**

**Total Enterprise Funds (Self-Supporting  
Activities) \$1,546,474.08 \$447.73 2.80%**

**Total All Funding Sources \$55,138,664.78 \$15,963.71 100.0%**



## **Description YTD Per Pupil**

**Func: Central Office - 000 \$222,285.00 \$64.36**

**Func: Instructional Teachers - 111 \$23,085,178.57 \$6,683.61**

**Func: Substitutes - 112 \$405,141.47 \$117.30**

**Func: Instructional Paraprofessionals - 113 \$766,712.94 \$221.98**

**Func: Pupil Use Technology & Software - 121 \$925,348.32 \$267.91**

**Func: Instructional Materials, Trips & Supplies -  
122 \$427,037.48 \$123.64**

**Func: Guidance & Counseling - 211 \$855,997.74 \$247.83**

**Func: Library & Media - 212 \$707,136.95 \$204.73**

**Func: Extracurricular Activities - 213 \$623,100.52 \$180.40**

**Func: Student Health & Services - 214 \$724,378.03 \$209.72**

**Func: Academic Interventions - 215 \$10,558.98 \$3.06**

**Func: Curriculum Development - 221 \$205,414.16 \$59.47**

**Func: In-Service, Staff Development & Support -  
222 \$835,075.44 \$241.77**

**Func: Program Management - 231 \$628,060.89 \$181.84**

**Func: Therapists, Psychologists, Personal Attendants, & -  
232 \$3,474,044.58 \$1,005.80**

**Func: Academic Student Assessment - 241 \$105,313.51 \$30.49**

**Func: Transportation - 311 \$1,606,825.31 \$465.21**

**Func: Food Service - 312 \$1,074,349.73 \$311.05**

**Func: Safety - 313 \$32,245.23 \$9.34**

**Func: Building Upkeep, Utilities, & Maintenance -  
321 \$3,934,083.65 \$1,138.99**

**Func: Business Operations - 332 \$579,686.40 \$167.83**

**Func: Debt Service - 421 \$3,105,491.06 \$899.10**  
**Func: Capital Projects - 422 \$890,137.21 \$257.71**  
**Func: Parochial, Private, Charter & Public Pass Throughs -**  
**431 \$3,340,663.18 \$967.19**  
**Func: Retiree Benefits & Other - 432 \$2,900,127.99 \$839.64**  
**Func: Enterprise/Community Service Operations -**  
**433 \$454,401.55 \$131.56**  
**Func: Principals & Assistant Principals - 511 \$1,330,282.01 \$385.14**  
**Func: School Office - 512 \$1,131,188.39 \$327.50**  
**Func: Deputies, Senior Administrators, Researchers & Eva -**  
**521 \$295,185.97 \$85.46**  
**Func: Superintendent & School board - 531 \$355,679.88 \$102.98**  
**Func: Legal - 532 \$107,532.64 \$31.13**  
**\$55,138,664.78 \$15,963.71**

### **Bristol Warren's Per Pupil Expenditure Analysis**

**Pauline also provided a breakdown of our per pupil cost of \$15,963.71 by fund and by function, which clearly displays its components. Also reported is the per pupil cost by function broken down into the Bristol and Warren contributions, based on the 3454 Average Daily Membership.**

## **Per Pupil Analysis by Function Code**

**for the Fiscal Year Ended June 31, 2010**

**3,454 ADM FY10 Total Bristol Warren**

**Func: Central Office - 000 \$64.36 \$25.99 \$14.33**

**Func: Instructional Teachers - 111 \$6,683.61 \$2,308.65 \$1,272.56**

**Func: Substitutes - 112 \$117.30 \$44.17 \$24.35**

**Func: Instructional Paraprofessionals - 113 \$221.98 \$80.38 \$44.31**

**Func: Pupil Use Technology & Software - 121 \$267.91 \$90.38 \$49.82**

**Func: Instructional Materials, Trips & Supplies -  
122 \$123.64 \$46.39 \$25.57**

**Func: Guidance & Counseling - 211 \$247.83 \$96.26 \$53.06**

**Func: Library & Media - 212 \$204.73 \$82.68 \$45.58**

**Func: Extracurricular Activities - 213 \$180.40 \$70.74 \$38.99**

**Func: Student Health & Services - 214 \$209.72 \$81.03 \$44.67**

**Func: Academic Interventions - 215 \$3.06 \$0.00 \$0.00**

**Func: Curriculum Development - 221 \$59.47 \$22.85 \$12.60**

**Func: In-Service, Staff Development & Support -  
222 \$241.77 \$74.87 \$41.27**

**Func: Program Management - 231 \$181.84 \$22.16 \$12.21**

**Func: Therapists, Psychologists, Personal Attendants, & -  
232 \$1,005.80 \$350.61 \$193.26**

**Func: Academic Student Assessment - 241 \$30.49 \$11.60 \$6.39**

**Func: Transportation - 311 \$465.21 \$187.88 \$103.56**

**Func: Food Service - 312 \$311.05 \$1.25 \$0.69**

**Func: Safety - 313 \$9.34 \$3.77 \$2.08**

**Func: Building Upkeep, Utilities, & Maintenance -**

**321 \$1,138.99 \$459.99 \$253.55**

**Func: Business Operations - 332 \$167.83 \$65.55 \$36.13**

**Func: Debt Service - 421 \$899.10 \$355.17 \$193.23**

**Func: Capital Projects - 422 \$257.71 \$0 \$0**

**Func: Parochial, Private, Charter & Public Pass Throughs -  
431 \$967.19 \$377.89 \$208.30**

**Func: Retiree Benefits & Other - 432 \$839.64 \$339.10 \$186.92**

**Func: Enterprise/Community Service Operations -  
433 \$131.56 \$0.44 \$0.24**

**Func: Principals & Assistant Principals - 511 \$385.14 \$142.63 \$78.62**

**Func: School Office - 512 \$327.50 \$130.99 \$72.20**

**Func: Deputies, Senior Administrators, Researchers & Eva -  
521 \$85.46 \$30.31 \$16.71**

**Func: Superintendent & School board - 531 \$102.98 \$41.59 \$22.92**

**Func: Legal - 532 \$31.13 \$12.57 \$6.93**

**\$15,963.71 \$5,557.89 \$3,061.04**

**\$19,583,962 \$10,794,979**

**100.00% 35.52% 19.58%**

**55.10%**

## **Function Codes Comparison**

**Bristol Warren and our neighboring districts shared their FY 10**

**PRELIMINARY data on per pupil costs.**

**In every function item Bristol Warren is at a similar dollar amount or well below those of the other East Bay communities, with the exception of Debt Service, Capital Projects and Retiree Benefits which are resultant of regionalization.**

**Remarks:**

**000 Central Office – includes unemployment**

**213 Extra curricular activities—including all student activity accounts, fundraising by classes, not PTO accounts, interscholastic sports, debate team, etc**

**214 Student Health & Services—Linda Rimoshytus, being a nurse, commented that \$210 (lowest in the area and lower than the \$361 state average) is insufficient, and nurses are the busiest people in the school**

**221 Curriculum Development—teacher PD required by last contract**

**231 Program Management—including COZ coordinator, COZ is a self-funded program**

**232 Therapists, Psychologists, Personal Attendants . . –relatively high because we brought some SPED students back in-district instead of**

tuitioning them out; Linda Rimoshytus commented on the importance of this line of funding because of the high level of needy students, especially at Hugh Cole

241 Academic Student Assessment—higher than others because we track students and intervene early, we are a leader in the state in this area

312 Food Service – totally self funded

321 Building Upkeep—our architectural consulting team was extremely impressed with the condition of Kickemuit

421 Debt Service—this is the repayment of the bond, costing about \$3M annually; these expenditures are paid by the towns in non-regionalized districts; on the recommendation of our bond counsel we maintain a 2% fund balance in reserve for emergencies and 2% for cash flow, contributing to a triple A bond rating which entitles us to low interest loans

431 Parochial, Private Pass Throughs—expenses for SPED out-placed students; transportation and books for Bristol and Warren residents who attend private schools; Title I & III services to any student in Bristol or Warren private or parochial schools; students enrolled in our district do see any of this money and the private and parochial students are not in our student count

**432 Retiree Benefits—second highest in the state after Newport; as part of the collective bargaining agreement when we regionalized, health benefits for life were offered because Bristol teachers had not paid into FICA or Social Security, saving the Town of Bristol 7.65% employer match, but making them ineligible for Medicare, a logical decision at the time when health insurance costs were very low; several hundred teachers remain; per our attorney, it would be near impossible or extremely costly to change this.**

**433 Enterprise/ Community Service Operations—including is COZ which does not cost the district anything yet is added to our per pupil cost**

**512 School Office—this FY 10 data is a bit high; FY 11 data will look very different with the 19.1 FTE staff reduction from FY10 to FY11**

### **Object Codes Comparison – Purchased Services**

**521 Deputies, Sr. Administrators, Researchers . . . – comparatively high because it includes retiree benefits**

**551 Student Transportation Services—includes in-district as well as private and pass throughs (ours being a very large transportation area)**

**572 Buildings—covers capital projects/repairs to buildings; relatively high because our buildings were falling apart**

**The 400 series has no impact on the children.**

**Tony Teixeira asked for a comparison to other regionalized districts. This has not been prepared yet because the data is so newly released, but Pauline has plans to do this.**

**Fact:**

- Debt service (\$899), capital projects (\$258) and retiree benefits (\$840) are part of our per pupil cost because we regionalized. If these three items were removed from the equation, our per pupil cost would be \$13,967, comparable to our surrounding communities which range from \$12,525 to \$13,859 (with the same three items removed).**
- It is extremely important for the public to receive and understand this information and comprehend the impact of the funding formula on the future of our District.**

**Adjournment**

**MOTION: At 7:55 PM Diana Campbell motioned to adjourn. Bill O'Dell seconded. The motion passed unanimously.**

**/ca**